

House Amendment 8547

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1 1 Amend Senate File 2402 as follows:
1 2 #1. Page 2, by inserting after line 16 the
1 3 following:
1 4 <Sec. _____. Section 423B.1, subsection 3, Code
1 5 Supplement 2007, is amended to read as follows:
1 6 3. A local option tax shall be imposed only after
1 7 an election at which a majority of those voting on the
1 8 question favors imposition and shall then be imposed
1 9 until repealed as provided in subsection 6, paragraph
1 10 "a". If the tax is a local vehicle tax imposed by a
1 11 county, it shall apply to all incorporated and
1 12 unincorporated areas of the county. If the tax is a
1 13 local sales and services tax imposed by a county, it
1 14 shall only apply to those incorporated areas and the
1 15 unincorporated area of that county in which a majority
1 16 of those voting in the area on the tax favors its
1 17 imposition. For purposes of the local sales and
1 18 services tax, all cities contiguous to each other
1 19 shall be treated as part of one incorporated area and
1 20 the tax would be imposed in each of those contiguous
1 21 cities only if the majority of those voting in the
1 22 total area covered by the contiguous cities favors its
1 23 imposition. In the case of a local sales and services
1 24 tax submitted to the registered voters of two or more
1 25 contiguous counties as provided in subsection 4,
1 26 paragraph "c", all cities contiguous to each other and
1 27 where the boundaries overlap county lines shall be
1 28 treated as part of one incorporated area, ~~even if the~~
1 29 ~~corporate boundaries of one or more of the cities~~
1 30 ~~include areas of more than one county,~~ and the tax
1 31 shall be imposed in each of those contiguous cities
1 32 only if a majority of those voting on the tax in the
1 33 total area covered by the contiguous cities favored
1 34 its imposition. For purposes of the local sales and
1 35 services tax, a city is not contiguous to another city
1 36 if the only road access between the two cities is
1 37 through another state.
1 38 Sec. _____. Section 423B.1, subsection 6, paragraph
1 39 a, unnumbered paragraph 1, Code Supplement 2007, is
1 40 amended to read as follows:
1 41 If a majority of those voting on the question of
1 42 imposition of a local option tax favors imposition of
1 43 a local option tax, the governing body of that county
1 44 shall impose the tax at the rate specified for an
1 45 unlimited period. However, in the case of a local
1 46 sales and services tax, the county shall not impose
1 47 the tax in any incorporated area or the unincorporated
1 48 area if the majority of those voting on the tax in
1 49 that area did not favor its imposition. For purposes
1 50 of the local sales and services tax, all cities
2 1 contiguous to each other shall be treated as part of
2 2 one incorporated area and the tax shall be imposed in
2 3 each of those contiguous cities only if the majority
2 4 of those voting on the tax in the total area covered
2 5 by the contiguous cities favored its imposition. In
2 6 the case of a local sales and services tax submitted
2 7 to the registered voters of two or more contiguous
2 8 counties as provided in subsection 4, paragraph "c",
2 9 all cities contiguous to each other and where the
2 10 boundaries overlap county lines shall be treated as
2 11 part of one incorporated area, ~~even if the corporate~~
2 12 ~~boundaries of one or more of the cities include areas~~
2 13 ~~of more than one county,~~ and the tax shall be imposed
2 14 in each of those contiguous cities only if a majority
2 15 of those voting on the tax in the total area covered
2 16 by the contiguous cities favored its imposition.
2 17 Sec. _____. Section 423B.5, unnumbered paragraph 1,
2 18 Code 2007, is amended to read as follows:
2 19 A local sales and services tax at the rate of not
2 20 more than one percent may be imposed by a county on
2 21 the sales price taxed by the state under chapter 423,
2 22 subchapter II. A local sales and services tax shall
2 23 be imposed on the same basis as the state sales and
2 24 services tax or in the case of the use of natural gas,

2 25 natural gas service, electricity, or electric service
2 26 on the same basis as the state use tax and shall not
2 27 be imposed on the sale of any property or on any
2 28 service not taxed by the state, except the tax shall
2 29 not be imposed on the sales price from the sale of
2 30 motor fuel or special fuel as defined in chapter 452A
2 31 which is consumed for highway use or in watercraft or
2 32 aircraft if the fuel tax is paid on the transaction
2 33 and a refund has not or will not be allowed, on the
2 34 sales price from the sale of equipment by the state
2 35 department of transportation, or on the sales price
2 36 from the sale or use of natural gas, natural gas
2 37 service, electricity, or electric service in a city or
2 38 county where the sales price from the sale of natural
2 39 gas or electric energy is subject to a franchise fee
2 40 or user fee during the period the franchise or user
2 41 fee is imposed. A local sales and services tax is
2 42 applicable to transactions within those incorporated
2 43 and unincorporated areas of the county where it is
2 44 imposed and shall be collected by all persons required
2 45 to collect state sales taxes. All cities contiguous
2 46 to each other shall be treated as part of one
2 47 incorporated area and the tax would be imposed in each
2 48 of those contiguous cities only if the majority of
2 49 those voting in the total area covered by the
2 50 contiguous cities favors its imposition. In the case
3 1 of a local sales and services tax submitted to the
3 2 registered voters of two or more contiguous counties
3 3 as provided in section 423B.1, subsection 4, paragraph
3 4 "c", all cities contiguous to each other and where the
3 5 boundaries overlap county lines shall be treated as
3 6 part of one incorporated area, ~~even if the corporate~~
3 7 ~~boundaries of one or more of the cities include areas~~
3 8 ~~of more than one county~~, and the tax shall be imposed
3 9 in each of those contiguous cities only if a majority
3 10 of those voting on the tax in the total area covered
3 11 by the contiguous cities favored its imposition.>
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